

AUDIENCEVIEW  
AudienceView V3.0.5 Box Office Ticketing System  
Suggested Trial Procedures

Reports

Note: The AudienceView box office system allows for reports to be generated in several different formats. All reports must be generated in PDF format.

Each day accounting or auditing personnel shall print:

1. Payment Details, Daily Payment Summary, End of Day Summary.
2. Allocated Admission Detail report (subtotaled by performance for the current audit day's sales, referred to hereafter as Report A).
3. Performance Order Allocations report (subtotaled by performance for the current audit day's sales, referred to hereafter as Report AA).
4. Allocated Admission Detail report (subtotaled by allocation date for the current audit day's performances, referred to hereafter as Report B).
5. Performance Order Allocations report (subtotaled by allocation date for the current audit day's performances, referred to hereafter as Report BB).
6. Admission Release Summary.
7. The Services Charges Report for per ticket cancellation fees run for daily sales and at month end for month-to-date sales.
8. At month end the Performance Order Allocations report run for all ticket sales for the month (used for cash basis month-to-date reporting, referred to hereafter as Report C)
9. At month end the Performance Order Allocations report run for each series in the month subtotaled by the performances in the month (used for accrual basis month-to-date reporting, referred to hereafter as Report CC).

Ticket Sales

Each day accounting or auditing personnel shall:

1. Foot the Payment Details report and trace the Grand Total to the Grand Total on the Daily Payment Summary. Trace the Grand Total on the Daily Payment Summary to the Total Payments on the End of Day Summary.
2. Foot the Allocated Admission Detail report (Report A). Trace the Grand Total Net Value to the Admissions Total on the End of Day Summary; trace

the Grand Total Taxes to the Taxes Total on the End of Day Summary; trace the Grand Total Charges to the Per Ticket Charges Total on the End of Day Summary, and trace the Grand Total Allocated Amount to the Total Allocated Payments on the End of Day Summary.

3. Reconcile the admission totals, the service charges, and the taxes on the Allocated Admission Detail report (Report A) to the Performance Order Allocations Report (Report AA).
4. On a sample basis, such that each price type is selected at least once, verify that ticket sales are reported properly based on price type (including any bundle sales), verify service charges are properly applied and that taxes are properly calculated.
5. Select 5 prior ticket sales dates. Then select one performance for the current audit date. Using the Allocated Admission Detail (Report A), ensure that the total tickets sold on the selected ticket sales dates are included on the Allocated Admission Detail (Report B) and the Performance Order Allocations Report (Report BB).
6. Select a sample of 5 refunded tickets from the Admission Release Summary. Ensure these tickets are not included as revenue on the Allocated Admission Detail (Report B) and the Performance Order Allocations report (Report BB).
7. Reconcile total cash turn-in from the soft count documentation to the Daily Payment Summary for all users.

#### Cancellation Fees

Note: The AudienceView box office system does not report cancellation fees on an accrual basis. Accrual basis reporters must report cancellation fees on the cash basis using the Services Charges Report.

1. Foot the cancellation fee NET Paid column on the Service Charges Report run for the current audit day's sales to verify the clerical accuracy of the total cancellation fees.
2. Foot the cancellation fee NET Paid total on each daily Services Charges Report to verify the total cancellation charges on the month-to-date Services Charges Report.

#### End of Month – Cash Basis

1. Foot the totals (all admissions, service charges, and taxes) from each daily Performance Order Allocations report (Report AA) and reconcile the

totals to the month-to-date totals on the Performance Order Allocations report (Report C).

End of Month – Accrual Basis

1. For each series of performances in the month, foot the totals (all admissions, service charges, and taxes) from each daily Performance Order Allocations report in the series (Report BB) and reconcile the totals to the month-to-date totals on the Performance Order Allocations report for each series (Report CC).